

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Revenue and Expenditure Division

Notification

1/1/2000-Fin(R&C)(C)

In exercise of the powers conferred by section 22 of the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa hereby makes the following rules so as to further amend the Goa, Daman and Diu (Excise Duty) Rules, 1964, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Excise Duty (Amendment) Rules, 2000.

(2) They shall come into force with immediate effect.

2. *Amendment of rule 43-A.*— In rule 43-A of the Goa, Daman and Diu (Excise Duty) Rules, 1964, item (ii) thereof shall be omitted.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin-Exp.).

Panaji, 26th April, 2000.

Notification

1/1/2000-Fin (R&C)(D)

In exercise of the powers conferred by sections 12 and 15 of the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. FIN(Rev)/2-35/15/75(C) dated 25-3-1976, published in the Official Gazette, Series I No. 52, dated 25-3-1976 (hereinafter called "the principal Notification"), as follows, namely:—

In the principal Notification,—

(1) in Part A,—

(i) at serial number 1, for item (a), the following shall be substituted, namely:—

"(a) Indian made foreign liquor other than milk punch, wines and beer for brands for maximum retail price below Rupees 60/- per 750 ml.	Rs. 12.00 per bulk litre."
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(ii) at serial number 2, for item (b), the following shall be substituted, namely:—

"(b) Milk punch and wines using rectified spirit for fortification.	Rs. 4.00 per bulk litre."
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(2) in Part D, in sub-part "I Manufacture",—

(i) for item (1), the following shall be substituted, namely:—

“(1)(a) Distillery Units manufacturing Indian made foreign liquor other than beer, wines or milk punch, with an investment of Rs. 25 lakhs or less:-	
Upto 20,000 bulk litres-	Rs. 20,000/-
Exceeding 20,000 bulk litres but not exceeding 40,000 bulk litres-	Rs. 22,000/-
Exceeding 40,000 bulk litres but not exceeding 60,000 bulk litres-	Rs. 26,800/-
For every additional 60,000 bulk litres or part thereof in excess of 60,000 bulk litres.	Rs. 100/-

(1)(b) Distillery Units other than (a) hereabove with an investment above Rs. 25 lakhs:-	
Upto 20,000 bulk litres-	Rs. 40,000/-
Exceeding 20,000 bulk litres but not exceeding 40,000 bulk litres-	Rs. 44,000/-
Exceeding 40,000 bulk litres but not exceeding 60,000 bulk litres-	Rs. 53,600/-
For every additional 60,000 bulk litres or part thereof in excess of 60,000 bulk litres.	Rs. 100/-;

(ii) for item (2), the following shall be substituted, namely:-

“(2) For manufacturing beer:-	
Upto 50,000 bulk litres-	Rs. 1,50,000/-
Exceeding 50,000 bulk litres but not exceeding 1,50,000 bulk litres-	Rs. 1,60,000/-
Exceeding 1,50,000 bulk litres but not exceeding 3,00,000 bulk litres-	Rs. 1,72,000/-
Exceeding 3,00,000 bulk litres but not exceeding 5,00,000 bulk litres-	Rs. 1,87,000/-
For every additional 1,00,000 bulk litres or part thereof in excess of 5,00,000 bulk litres.	Rs. 1,000/-;

(iii) for item (4), the following shall be substituted, namely:-

“(4)(a) For manufacturing rectified spirit or ENA/ /absolute alcohol or both:-	
Upto 25,000 bulk litres-	Rs. 75,000/-
Exceeding 25,000 bulk litres but not exceeding 50,000 bulk litres-	Rs. 1,50,000/-
For every additional 25,000 bulk litres or part thereof in excess of 50,000 bulk litres-	Rs. 50/-
(b) For manufacturing Malt Spirit/Grape Spirit/Grain Spirit/ /Additives upto 25,000 bulk litres-	
	Rs. 75,000/-
Exceeding 25,000 bulk litres but not exceeding 50,000 bulk litres-	Rs. 1,50,000/-
For every additional 25,000 bulk litres or part thereof in excess of 50,000 bulk litres.	Rs. 50/-;

(iv) item (5), for clause (a), the following shall be substituted, namely:-

“(a) With rectified spirit as a base material:-	
Upto 20,000 bulk litres-	Rs. 5,000/-
Exceeding 20,000 bulk litres but not exceeding 50,000 bulk litres-	Rs. 60,000/-
Exceeding 50,000 bulk litres but not exceeding 1,00,000 bulk litres-	Rs. 1,00,000/-
For every additional 20,000 bulk litres or part thereof in excess of 1,00,000 bulk litres.	Rs. 8,000/-;

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin-Exp.).

Panaji, 26th April, 2000.